--- 12 Cigarettes - used by “Tuckett Tobacco” - 1939-40 ---

The twelve cigarette package had seen intermittent to fair use at “Tuckett Tobacco” since the early 1920’s. When the Budget of 1932 reduced the excise duty on small cigarettes from the Budget of 1923 level of $ 6.00 to $ 4.00 per thousand (or 2¢ per ten cigarettes), “Imperial Tobacco” overprinted the “Series of 1924” twelve cigarettes stamp with **12 FOR 15c.** which seems to indicate that the pre-1932 price had been 18¢ per pack, and that the product was *premium grade*.

“Imperial Tobacco” acquired the common shares of “Tuckett Tobacco” in 1930 and, with the Budget of 1932, Tuckett Tobacco’s production of twelve cigarettes became infrequent.

The cancellation collection ***does not contain*** a copy of the Series “C” imperforate twelve cigarette **RC-382** used by “Tuckett Tobacco”. It does however contain copies of the “Series of 1924” twelve cigarette **RC-283** used pre-war and as wartime provisionals under the Budget of June 1940.

★**RC-283** - 12 cigarettes, “Series of 1924”, imperf, coded **1-18-E / AKD** by “Tuckett Tobacco” in October 1940

When the September 12th 1939 Budget increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers decreased their package sizes by one cigarette per pack of ten, and the twelve cigarette size was reduced to eleven cigarettes. When the June 1940 Budget further increased the duty on *small cigarettes* to $ 6.00 per thousand, the size was again increased from eleven to a twelve cigarettes for sale *across Canada* at 15¢ per pack.

--- a black mimeograph *12* on 8 Cigarettes – used by "Tuckett Tobacco" - 1941 ---

I find the *unlisted* "Tuckett Tobacco" black mimeograph on the imperforate eight cigarettes **RC-377** most interesting. It appears to be a hand-drawn mimeograph, but is possibly a black pen inking - the *12* denomination has been offset on the back - or has the ink simply bled through the stamp? Is this manuscript *legit*, or is it a *fantasy* production?

In September 1939 BABN overprinted obsolete sheets of the imperforate twelve cigarette **RC-382** to eleven cigarettes as the BABN provisional **RC-466**, and in July 1940 "Imperial Tobacco" overprinted their *on-hand* sheets of **RC-382** for use at eight cigarette as the company provisional **RC-432**. Interesting ?

★ - *12* on 8 cigarettes, imperf - a black mimeographed overprint?
coded **1-18-E / ALB** by "Tuckett Tobacco", Hamilton, in April 1941

As shown on the preceding page, "Tuckett Tobacco" was using the twelve cigarette "Series of 1924" as late as December 1940, and thus their provisional use of a twelve cigarette mimeographed overprint of this eight cigarette Series "C" in April 1941 is a possibility.

"Tuckett Tobacco" did not use mimeographed overprints, but the Port Collector could have hand inscribed a few sheets for a special production run. The base eight cigarette stamp had seen continuous use by "Tuckett Tobacco" from July 1940 until June 1942.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 12 cigarettes \ 1-18E],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 20th 2013, JBH